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4 UNITED STATES DISTRICT COURT
5 WESTERN DISTRICT OF WASHINGTON
6 AT SEATTLE

7 UNITED STATES OF AMERICA,

8 Plaintiff,

9 v.

10 KOMRON M. ALLAHYARI, LESLIE
11 R. COVER; SHAUN ALLAHYARI;
and KING COUNTY,

12 Defendants.

C17-668 TSZ

MINUTE ORDER

13 The following Minute Order is made by direction of the Court, the Honorable
Thomas S. Zilly, United States District Judge:

14 (1) United States of America's Motion to Dismiss Leslie R. Cover's
15 Counterclaim, docket no. 20, is GRANTED. The Court lacks subject matter jurisdiction
16 to consider Defendant Leslie R. Cover's request for innocent spouse relief under
26 U.S.C. § 6015. *See United States v. LeBeau*, No. 10cv817 BTM(NLS), 2012 U.S.
17 Dist. LEXIS 32962, at *7–9 (S.D. Cal. Mar. 12, 2012); *United States v. Boynton*,
No. 05-CV-2243-WQH (RBB), 2007 U.S. Dist. LEXIS 7764, at *4–15 (S.D. Cal. Feb. 1,
2007). Defendant Leslie R. Cover's request for a stay pending final determination of
18 relief under § 6015 from the IRS, docket no. 24, is also DENIED.

19 (2) The Clerk is directed to send a copy of this Minute Order to all counsel of
record.

20 Dated this 3rd day of November, 2017.

21 William M. McCool
Clerk

22 s/Karen Dews
23 Deputy Clerk